

**32.02 - Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**

3202.10 - Synthetic organic tanning substances

3202.90 - Other

This heading includes :

**(I) Tanning products.**

**Provided** they do **not** constitute separate chemically defined compounds of **Chapter 28 or 29**, the tanning products of this heading include :

**(A) Synthetic organic tanning substances (sometimes known as “ syntans ”).**

These are products which, though they can be used alone to tan leather to a pale colour, are more frequently mixed or used in conjunction with natural tanning materials to assist their penetration into the skins. They include :

- (1) Aromatic syntans such as condensation products of formaldehyde with phenol-, cresol- or naphthalenesulphonic acids; sulphonated aromatic hydrocarbons of high molecular weight; polysulphonamides and polyhydroxy-polyarylsulphone-sulphonic acids.
- (2) Alkylsulphonylchlorides (sometimes known as “ oilbased synthetic tanning substances ”).
- (3) Resinic tanning products, wholly or almost wholly water-soluble. These products include certain condensation products of formaldehyde with dicyandiamide, with urea or with melamine.

**(B) Inorganic tanning products or “ mineral tannings ” (e.g., based on chromium, aluminium, iron or zirconium salts).**

The tanning products described in paragraphs (A) and (B) above remain classified in this heading even if intermixed (e.g., organic syntans mixed with chromium or aluminium salts) or if mixed with natural tanning substances.

The heading further includes products which, in addition to their principal use as synthetic tanning substances, also serve subsidiary purposes (e.g., dye levelling or bleaching).

## **32.02**

### **(II) Artificial bates.**

These are complex preparations used to facilitate the removal of the interfibrillary protein and generally also the lime in the scraped skins, softening them and rendering them more susceptible to the subsequent action of the tanning substances. They are usually based on selected enzymes, on pancreatin, etc., and may be mixed with certain deliming products, or with an extender such as bran or wood flour.

The heading **excludes** :

- (a) Residual lyes from the manufacture of wood pulp, whether or not concentrated (**heading 38.04**).
- (b) Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants) of a kind used in the leather industry, **provided** they are not principally used as tanning materials (**heading 38.09**).